

Board of Review: Chairperson: Tim Miller

Office Phone: 517-547-7786 Home Phone:517-547-3375

E-mail: rollinzoning1@comcast.net

Members:

Elaine Loveland, Bruce Walker, Kevin Wilson, John Jenkins (non-voting secretary)

From the Michigan Township Association:

Board of Review

All Board of Review Members' Terms Will Expire December 31, 2010

Members appointed to the board of review shall serve for terms of 2 years beginning at noon on January 1 of each odd-numbered year. Each member of the board of review shall qualify by taking the constitutional oath of office within 10 days after appointment. MCL 211.28

Authorities and Responsibilities:

Examines and reviews the assessment roll for the current year as prepared by the supervisor/assessor. Adds property omitted from the assessment roll. Corrects errors in names, descriptions of property, and the assessment and valuation of property. Hears taxpayer appeals. Endorses the completed assessment roll.

Board of Review Established By:

Required in all townships by the General Property Tax Act.

Membership:

Three, six or nine members appointed by the township board. Board of review members must be electors (residents) (MCL 211.28). At least 2/3 of the members shall be property taxpayers of the township. (*Michigan Election Law (MCL 168.342) requires all members to be taxpayers. State Tax Commission says that is not necessary. MTA Legal Counsel suggest taking a prudent approach.)

A member of the township board may **not** serve on the board of review or fill any vacancy.

A spouse, mother, father, sister, brother, son or daughter, including an adopted child, of the **assessor** is **not** eligible to serve on the board or fill any vacancy.

Compensation to Members:

Members may be compensated.

OMA/FOIA Status:

Public body subject to Open Meetings Act and Freedom of Information Act.

